

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 4A: REQUESTS FOR INNOCENT SPOUSE RELIEF UNDER THE SALES AND USE TAX LAW

5240. PERSONS WHO MAY FILE, CONTENTS OF, AND MANNER OF FILING REQUESTS FOR INNOCENT SPOUSE RELIEF (SALES AND USE TAX, INCLUDING STATE-ADMINISTERED LOCAL SALES, TRANSACTIONS, AND USE TAXES).

(a) Who May Request Relief. A divorced or separated individual that has a sales or use tax liability and meets the requirements of California Code of Regulations, title 18, section 1705.1, subdivision (a), may file a request for innocent spouse relief with the Board.

(b) Request Requirements. A request for innocent spouse relief must be:

- (1) In writing.
- (2) Signed and dated by the individual requesting relief.
- (3) Specifically request innocent spouse tax relief.
- (4) Identify the tax from which relief is sought.

(5) Contain all of the information requested on Form BOE-682-A, including a specific explanation as to why the individual requesting relief believes he or she should not be held responsible for the tax liability at issue.

(c) Use of Forms. A request for innocent spouse relief prepared and filed on a completed Form BOE-682-A satisfies the requirements of subdivision (b).

(d) Limitation Period. A request for innocent spouse relief must be filed with the Board within the time periods provided in California Code of Regulations, title 18, section 1705.1, subdivision (e).

(e) Filing Requests. The Board encourages the use of electronic means (i.e., facsimile, e-mail, etc.) for the filing of request for innocent spouse relief and related documents. A request for innocent spouse relief or related document may be filed electronically under this section if a copy of the document is transmitted to the Offer in Compromise Section in accordance with instructions provided on the Board's website at www.boe.ca.gov. Requests for innocent spouse relief may be mailed to the Offer in Compromise Section at the following address:

Offer in Compromise Section, MIC: 52
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0052

A request for innocent spouse relief and related documents may also be hand delivered to the Board's headquarters at 450 N Street in Sacramento, California. The Chief of Board Proceedings may reject any request for innocent spouse relief or related document filed in any manner that is not authorized by this section.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051.

Reference: Revenue and Taxation Code section 6456, 7202, 7203, 7261, 7262, 7270.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.